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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
1	19	<b>Department of Health Care Policy and Financing</b> The Department of Health Care Policy and Financing should prioritize the completion of its cost allocation plan and take the necessary steps to obtain approval from the federal Health Care Finance Administration for the plans for Fiscal Years 1995 through 1999.	93.775 93.777 93.778 Allowable Costs/Cost Principles (B) Department of Health and Human Services	Agree.	12/31/1999	Joe Keebaugh (303)866-2487
2	24	<b>Department of Higher Education</b> <b>University of Colorado</b> The University of Colorado should ensure procedures to calculate student financial aid refunds in accordance with both the institutional and federal refund policies in accordance with federal regulations are followed and monitored.	84.268 Special Tests and Provisions (N) Department of Education	Agree.	10/31/1998	Anne Tolbert (303)492-5551

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3	25	<b>Fort Lewis State College</b> Fort Lewis College should perform the procedures required by Dear Colleague Letter P-97-2 to have the funds reimbursed. These procedures involve having the College's independent auditor certify, via an attestation procedure, that the students were entitled to the Pell funds awarded and the submission of a Federal Pell Grant Program Increase Award Report by the College for the 97-98 award year.	84.063 Special Tests and Provisions (N) Department of Education	Agree.	10/12/1998	Rick Willis (970)247-7142
4	26	<b>University of Southern Colorado</b> The University of Southern Colorado should enhance the review process for Student Aid Report verification to ensure proper entry of changed information in the Student Aid Report.	84.063 Special Tests and Provisions (N) Department of Education	Agree.	6/30/1999	Valerie Borge (719)549-2232
5	27	<b>University of Northern Colorado</b> The University of Northern Colorado's refund and repayment policies and calculation worksheets should be revised to properly reflect federal requirements.	84.007 & 84.063 Special Tests and Provisions (N) Department of Education	Agree.	9/30/1998	Doug Otte (970)351-2406

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<b>Department of Education</b>						
6	31	The Department of Education should strengthen its internal controls over subrecipient monitoring by:	84.010 Subrecipient Monitoring (M) Department of Education	Agree.	7/1/2000	Lyle Wullbrandt (303)866-6801
		a. Determining which of its subrecipients are no longer subject to Single Audit requirements.				
		b. Developing a formal plan for monitoring each subrecipient, particularly those that are no longer subject to the requirements of an annual Single Audit.				
<b>Department of Higher Education Colorado Student Loan Division</b>						
7	38	The Colorado Student Loan Division should re-examine its internal reconciliation procedures to develop a system to prevent this type of error occurring in the future.	84.032 Reporting Requirements (L) Department of Education	Agree.	7/31/1998	Sherry Gansert (303)294-5050

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8	40	<p><b>University of Southern Colorado</b> The University of Southern Colorado should improve the process for Perkins loans to make it more efficient and to ensure compliance with U.S. Department of Education requirements as follows:</p> <ul style="list-style-type: none"> <li>a. The University should review the current process of changing borrower status and implement changes to effectively and efficiently keep borrower information current and accurate.</li> <li>b. A system-generated comparison should be utilized to determine that all students reported as in school are registered for classes at the University or meet other eligibility requirements. This would ensure that tentative dates are updated in a timely manner.</li> </ul>	84.038 Special Tests and Provisions (N) Department of Education	Agree.	6/30/1999	Valerie Borge (719)549-2232
9	41	The University of Southern Colorado should improve the process for updating the student separation files to ensure timely compliance with federal regulations requiring notification to guarantors.	87.032 Special Tests and Provisions (N) Department of Education	Agree.	6/30/1999	Valerie Borge (719)549-2232

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10	43	<b>Trinidad State Junior College</b> Trinidad State Junior College should develop a checklist that identifies all eligibility requirements. The checklist should be completed for each applicant before they are approved for financial aid and the funds are disbursed. In addition, Trinidad State Junior College should review the files for the remaining students which received Pell Grants in Fiscal Year 1998 to ensure they met all eligibility requirements under Federal Regulation 668.32.	84.063 Eligibility (E) Department of Education	Agree.	7/1/1998	Marilyn North (303)620-4000
11	44	<b>University of Northern Colorado</b> The University of Northern Colorado should add further review procedures to the computation of federal grant match and discontinue charging student fees to federal programs or using them as match.	47.076 Allowable Costs/Cost Principles (B) National Science Foundation	Agree.	10/31/1998	Doug Otte (970)351-2406
12	46	<b>Colorado School of Mines</b> Colorado School of Mines through the Office of Research Services should continue to implement the procedures and controls necessary to ensure that all close-out reports and reimbursement requests are submitted as quickly as possible following the completion of a project. The Office of Research Services should concentrate on closing older projects without jeopardizing the timely close-out of current projects.	47.CTS-9601964, 47.CTS-9634899, 47.CTS-9711889, 47.GER-9554559, 47.DMR-9704780 Reporting (L) National Science Foundation	Agree.	6/30/1999	Steve Bridgeman (303)273-3262

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13	50	<b>Department of Human Services</b> The Department of Human Services should develop and implement a formalized plan for on-site monitoring of county activities for the Temporary Assistance for Needy Families (TANF) program to ensure that federal and state requirements are met.	93.558 Subrecipient Monitoring (M) Department of Health and Human Services	Agree.	7/1/1999	Mark Tandberg (303)866-2535
14	53	The Department of Human Services should continue efforts to improve its fiscal management system for federal programs by:  a. Implementing a method for identifying payments made for Electronic Benefit Transfer (EBT) programs by grant, requesting appropriate cash reimbursement in a timely manner, and tracking information linking specific disbursements to cash draws and cash receipts.  b. Ensuring that future changes that affect its cash management and accounting process are included in planning efforts and incorporated into the overall grant management process.	93.558 93.568 93.575 Cash Management (C) Department of Health and Human Services	Agree.	3/31/2000	Tom Wristen (303)866-2732

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15	57	The Department of Human Services should ensure that federal audit requirements for subrecipients of federal awards are met by:	93.959 Subrecipient Monitoring (M) Department of Health and Human Services	Agree.		Charissa Hammer (303)866-7324
		a. Identifying subrecipients that receive \$300,000 or more in federal awards from the Department.			9/1/1999	
		b. Obtaining and reviewing all required audit reports and following up on instances of noncompliance as needed.			3/1/1999	
		c. Determining whether the federal share of Electronic Benefit Transfer (EBT) cash payments is appropriately included in county Schedules of Expenditures of Federal Awards.			7/1/1999	
		d. Assessing and ensuring that departmental monitoring activities for counties are adequate under EBT, in cases where there may be a decrease in audit work performed on federal programs by independent auditors during county annual audits.			7/1/1999	

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16	62	<b>Department of Public Health and Environment</b> The Department of Public Health and Environment should continue to improve its system of monitoring to determine that all subrecipients requiring audits are identified. In addition, funds need to be properly classified on the Schedule of Expenditures of Federal Awards.	10.557 & 93.268 Subrecipient Monitoring (M) Department of Health and Human Services and Department of Agriculture	Agree.	12/31/1998	Mary Pearce (303)692-2104
17	67	<b>Department of Transportation</b> The Department of Transportation should more actively enforce the contractor payroll review requirements and work with prime and subcontractors to train them in proper payroll procedures.	20.205 Davis-Bacon Act (D) Department of Transportation	Agree.	3/31/1999	George McCullar (303)757-9657
18	68	The Department of Transportation should train project engineers in the purpose and requirements of the Form #280 and require its regional Equal Employment Opportunity (EEO) representatives to take an active role in monitoring the quantity, quality, and timeliness of forms that must be completed for each project.	20.205 Davis-Bacon Act (D) Department of Transportation	Agree.	3/31/1999	George McCullar (303)757-9657